

BUDGET WORKSHOP #3 PRELIMINARY INFORMATION REGARDING THE 2019-2020 BUDGET March 20, 2019

**Presented by
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Superintendent of Schools
Mr. Joe Jimick
School Business Official**

“CATS Can, and CATS Will!”

BUDGET GOALS

- Create a budget that grows programs, maintains appropriate levels of staffing and continue to offer a quality instructional program to students who have various educational needs.
- Ensure the estimates in the proposed budget includes estimates of appropriations based on actual needs.
- Use available information on state and local revenues and estimate expenditures
- Form estimates using conservative methods to maintain the fiscal stability of the district

BUDGET PRIORITIES

Ensure that our students have the appropriate level of teachers, support staff and administrators in each building.

Continue with the current levels of extra curricular activities and sports offerings.

Maintain our summer remediation program at our Elementary and Middle Schools.

BUDGET PRIORITIES

Maintain our Pre-Kindergarten and Kindergarten programs at CES

Maintain the same level of funding for books, supplies, materials and technology that is in the 2018-19 school budgets for our schools.

Continue to subscribe to the CTE program offerings at Questar III BOCES, Tech Valley, and the Bridge Program.

BUDGET DEVELOPMENT PROCESS

Approval
of the
Budget
Calendar



Business Office
and
Executive Team
Input



Review of
Governor's
Preliminary
Budget
Proposal



CCSD
Community
Stakeholder
Feedback



Make
Adjustments
as
Needed



Board of
Education
Analysis and
Adoption

ACADEMIC RETURN ON INVESTMENT

All District stakeholders must continuously asks questions about our programs and related budgets. Is the budget bringing the District what it is intended to accomplish? The same question must be asked of every department that supports the educational program.

1. Are the results of my spending satisfying the need?
2. Is student achievement improving as a result of the program and related funding?
3. Does the overall purchasing my department add to the overall needs of the District or is there a better alternative?

BUDGET DEVELOPMENT TIMELINE

01/30/19	BUDGET WORKSHOP MEETING #1
02/13/19	BOARD OF EDUCATION - Follow-up to 01/30/19 Meeting
03/01/19	TAX LEVY LIMITATION INFORMATION
03/06/19	BUDGET WORKSHOP MEETING #2
03/20/19	BOARD OF EDUCATION – Regular Business Meeting
04/03/19	BUDGET WORKSHOP MEETING #3
04/16/19	BOARD OF EDUCATION – Budget Adoption
04/17/19	PROPERTY TAX REPORT CARD - submit to SED and local newspaper.
04/22/19	PROPOSITION/PETITION DEADLINE –
04/30/19	BUDGET DOCUMENT – Must be made available to the public.
05/08/19	BUDGET HEARING - (Part of Regular Board of Education Meeting
05/21/19	ANNUAL BUDGET VOTE & ELECTION - 1 PM. - 9 PM

"CATS Can, CATS Will!"

TAX CAP GROWTH FACTOR

- The Tax base growth factor that we must utilize for the Catskill School District in our Tax Cap Formula is 1.0000. This is a result of no growth the property tax base.
- The tax cap formula also includes an allowable inflation growth factor of 1.02 or 2.0% based upon the tax cap law which is CPI-U or 2% which ever is lower
- These two factors, in concert with the permissible exclusions from the tax levy, and any changes in PILOT agreements, form the basis for the tax levy limit calculation to comply with the Property Tax Cap.

BUDGET PARTICULARS

- Current draft budget includes initial department requests
- Revenues based upon Governors Budget Proposal
- Estimated Tax cap 3.94%
- Tax Levy \$18,594,778

STATE AID PROPOSAL

	2018-2019	2019-2020		Difference
Foundation aid	10,452,527	10,675,055		222,528
Universal Pre K	115,007	115,007		-
BOCES	981,742	1,002,861		21,119
Special Services				
High Cost Excess Cost	214,531	285,709		71,178
Private excess cost	853,133	862,956		9,823
Hardware and Technology	17,713	18,492		779
software, library, textbook	117,921	116,829		(1,092)
transportation inc summer	1,508,588	1,611,829		103,241
building	3,915,450	3,639,630		(275,820)
High Tax aid	188,575	188,575		-
	18,365,187	18,516,943		151,756

WHAT ITEMS ARE NEEDED TO FINALIZE THE BUDGET

- Final Health Insurance Rate Increase amounts
- Legislative Aid amounts
- Refinement of BOCES and department budgets
- Retirements and replacements savings
- Contract negotiations amounts

Recommended Reductions-In-Force Teacher Positions

Affected Position	Explanation
(1) Social Worker	Reduced Through Attrition
(2) Special Education Teachers	Reduced Through Attrition
(3) Reading Teachers	(1) Position Reduced Through Attrition (2) Least Senior Reading Teachers (RIF)
(3) Elementary Teachers	(2) Positions Reduced Through Attrition (1) Least Senior Elementary Teacher (RIF)
(1) AIS Math Teacher	Expiring Grant – 1 year Contract
(1) AIS English Teacher	Expiring Grant – 1 year Contract
(1) Speech Teacher	(1) Least Senior Speech Teacher (RIF)
(12) Teacher Positions Reduced-In-Force	= \$1,073,834.24 in savings.

Recommended Reductions-In-Force Civil Service Positions

Affected Position	Explanation
(7) Teaching Assistants	(1) Position Reduced Through Attrition (6) Least Senior Teaching Assistants (RIF)
(7) Teaching Assistant Positions Reduced-In-Force	= \$216,624.64 in savings

Recommended Reductions-In-Force Administrative Positions

Affected Position	Explanation
(1) Assistant Principal Position	(1) Assistant Principal Position
(1) Assistant Principal Position Reduced-In-Force	= \$111,707.39 in savings

Summary of Recommended Reductions-In-Force

Affected Position	Explanation
(1) Social Worker	Reduced Through Attrition
(2) Special Education Teachers	Reduced Through Attrition
(3) Reading Teachers	(1) Position Reduced Through Attrition (2) Least Senior Reading Teachers (RIF)
(3) Elementary Teachers	(2) Positions Reduced Through Attrition (1) Least Senior Elementary Teacher (RIF)
(1) AIS Math Teacher	Expiring Grant – 1 year Contract
(1) AIS English Teacher	Expiring Grant – 1 year Contract
(1) Speech Teacher	(1) Least Senior Speech Teacher (RIF)
(7) Teaching Assistants	(1) Position Reduced Through Attrition (6) Least Senior Teaching Assistants (RIF)
(1) Assistant Principal	(1) Assistant Principal Position
(20) Positions Recommended Reductions-In-Force	= \$1,402,166.27 in total savings

What is the impact on fund balance without reduction in Force?

	2019 - 20 Budget w/o proposed RIF	20-21
GENERAL SUPPORT	4,341,290	4,428,115
INSTRUCTION	22,904,356	24,278,618
TRANSPORTATION	2,788,954	2,844,733
EMPLOYEE BENEFITS	9,587,723	10,067,109
DEBT SERVICE	4,041,658	4,446,520
INTERFUND TRANSFERS	33,000	33,000
Total	43,696,981	46,098,096

What is the impact on fund balance without reduction in Force?

	2019 - 20 Budget w/o proposed RIF	20-21
REVENUE		
STATE AID LESS BLD	14,877,313	15,026,086
BULDING AID	3,639,630	3,639,630
OTHER REVENUE	803,000	803,000
PILOT	3,455,956	3,455,956
TAX LEVY	18,594,778	19,152,621
USE OF FUND BALANCE TO BALANCE BUDGET	2,326,304	4,020,802
FUND BALANCE PRIOR YEAR END (ESTIMATED)	5,661,701	3,335,397
FUND BALANCE YR END	3,335,397	-685,406

TAX CAP CALCULATION

	2019 - 20 Budget	% change
Base Amount 0% growth	17,890,632	0%
18-19 PILOT	<u>3,455,976</u>	
BASE W/ PILOTS	21,346,608	
LOCAL SHARE CAP FUND EXCLUSION	<u>122,366</u>	
BASE LEVY WITH PILOTS LESS LOCAL CAPITAL	21,244,242	
GROWTH FACTOR	1.02	
ALLOWABLE LEVY AND PILOTS	21,648,727	
ESTIMATED 19-20 PILOTS -	<u>3,455,976</u>	
TAX LEVY LIMIT	18,192,751	0.9%

TAX CAP CALCULATION

	2019 - 20 Budget	% change
TAX LEVY LIMIT	18,192,751	
LOCAL SHARE CAPITAL FUND EXCLUSION +	<u>402,028</u>	
MAXIMUM ALLOWABLE TAX LEVY	18,594,778	3.94%
APPROPRIATED FUND BALANCE	924,138	
MISC REVENUE	803,000	
STATE AID FROM GOV PROPOSAL	18,516,943	
MAXIMUM ALLOWABLE BUDGET UNDER CAP	42,294,815	
CURRENT BUDGET W/O CUTS	43,696,981	
CUTS RECOMMENDED TO CLOSE BUDGET -	<u>1,402,166</u>	
RECOMMENDED BUDGET WITH CUTS	42,294,815	1.20%

DR. COOK'S RECOMMENDATION

- In order to bridge the \$2,326,304 budget gap, I am recommending the following:
 - a. A reduction-in-force of 20 positions = \$ 1,402,166
 - b. Use of Fund Balance \$ 924, 138
\$ 2,326,304
- We will continue to make fiscally responsible decisions in analyzing student demographic data and monitor the need to replace staff, who retire or resign from the District.

QUESTIONS

COMMENTS

CONCERNS

